

ORDINANCE NO. 2014- 06 - 19 - 001

ORDINANCE OF THE KOSCIUSKO COUNTY COUNCIL AUTHORIZING THE IMPOSITION OF AN ANNUAL LICENSE EXCISE SURTAX AND A WHEEL TAX

WHEREAS, Indiana Code 6-3.5-4, as amended the (The "County Motor Vehicle Excise Surtax Act"), authorizes the county council of any county to impose by ordinance an annual license excise surtax (the "Surtax") on all passenger vehicles, motorcycles and trucks with a declared gross weight of 11,000 pounds or less, which are registered in such county and subject to the annual license excise tax imposed under Indiana Code 6-6-5, as amended (the "State Excise Tax");

WHEREAS, the County Motor Vehicle Excise Surtax Act authorizes a county council to impose the surtax either: (1) at a specific amount of at least \$7.50 and not more than \$25 on each vehicle subject to the Surtax; or (2) at a rate of not less than 2% nor more than 10% of the amounts set forth in Indiana Code 6-3.5-4-7.3(b), as amended, which amounts are based upon the classification and age of each vehicle subject to the Surtax, but, in no event, less than \$7.50 for any vehicle; and

WHEREAS, Indiana Code 6-3.5-5, as amended (the "County Wheel Tax Act"), authorized the county council of any county to impose by ordinance an annual wheel tax (the "Wheel Tax") at a rate of not less than \$5.00 nor more than \$40.00 on certain classes of vehicles, which are registered in such county and are not subject to the Surtax and not exempt from the Wheel Tax; and

WHEREAS, the County Motor Vehicle Excise Surtax Act and the County Wheel Tax Act (collectively, the "Act") each require that the Surtax and the Wheel Tax be imposed concurrently; and

WHEREAS, Kosciusko County (the "County") and the municipalities within the County have experienced a decline in revenue necessary to support the safe, all-weather operation of the road and street system in the County; and

WHEREAS, the County Council of the County deems it necessary to now impose the Surtax and the Wheel Tax.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNTY COUNCIL OF KOSCIUSKO COUNTY, INDIANA, THAT:

1. Effective January 1, 2015, the following vehicles, registered in the County and subject to the State Excise Tax, shall be subject to the Surtax, as set forth below,

in accordance with the provisions of the County Motor Vehicle Excise Surtax Act. The Surtax shall be paid with the registration of each such motor vehicle. The County Treasurer shall deposit revenue received from the Surtax in a fund to be known as the "Kosciusko County Surtax Fund" (the "Surtax Fund") and shall distribute the moneys on deposit in the Surtax Fund in accordance with the County Motor Vehicle Excise Surtax Act.

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| a. Passenger vehicles | \$25 |
| b. Motorcycles | \$25 |
| c. Trucks with a declared gross weight of 11,000 pounds or less | \$25 |

2. Effective January 1, 2015, the following classes of vehicles, registered in the County, shall be subject to the Wheel Tax, as set forth below, in accordance with the provision of the County Wheel Tax Act. The Wheel Tax shall be paid with the registrations of each such motor vehicle. The County Treasurer shall deposit revenue received from the Wheel Tax into a fund to be known as the "Kosciusko County Wheel Tax Fund" (the "Wheel Tax Fund") and shall distribute the Wheel Tax Fund in accordance with the County Wheel Tax Act.

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| a. Buses | \$40 |
| b. Recreational vehicles | \$40 |
| c. Semi-trailers | \$40 |
| d. Tractors | \$40 |
| e. Trailers | \$40 |
| f. Trucks | \$40 |

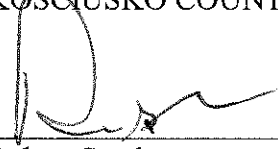
3. Pursuant to the County Wheel Tax Act, a vehicle is exempt from the Wheel Tax, if it is:
- Owned by the State of Indiana (the "State") or a State agency or a political subdivision thereof;
 - Subject to the Surtax; or
 - A bus owned and operated by a religious or nonprofit youth organization and used to haul person to religious services for the benefit of its members.
4. This Ordinance may be rescinded, subject to Indiana Code 6-3.5-4-4 and Indiana Code 6-3.5-5-6, and the rates set forth herein may be decreased or increased only in accordance with the Act. Moreover, this Ordinance shall terminate and be of no further force or effect after December 31, 2034. Furthermore, in the event that another source for road maintenance revenue equal to or greater than that

provided under this Ordinance is made available, then this Ordinance may be rescinded, subject to the Act.

5. The County Auditor is hereby directed to send a copy of this Ordinance to the Commissioner of the Bureau of Motor Vehicles as required by the Act.

ADOPTED this 19 day of June, 2014.

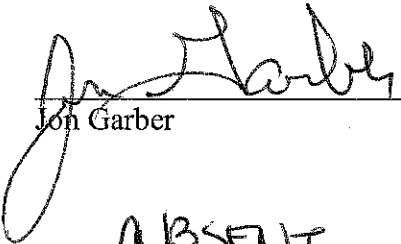
KOSCIUSKO COUNTY COUNCIL



Robert Sanders

Opposed

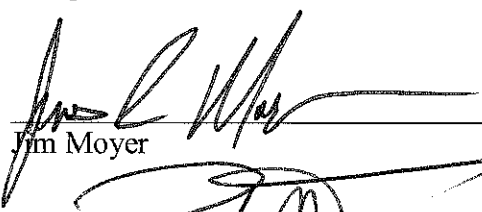
Jon Fussle



Jon Garber

ABSENT

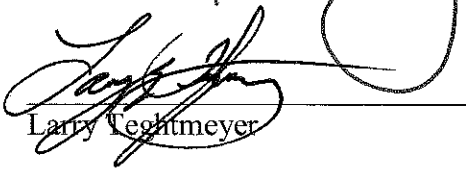
Doug Heinisch



Jim Moyer



Brad Tandy

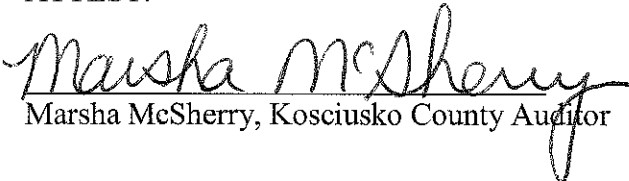


Larry Tegtmeyer

**I affirm, under the penalties for perjury,
that I have taken reasonable care to redact
each Social Security number in this
document, unless required by law.**

Missy Farmer

ATTEST:



Marsha McSherry, Kosciusko County Auditor